

REMARKS

This application has been carefully reviewed in light of the Office Action dated November 29, 2004. Claims 22, 24 to 26, and 52 are in the application, with Claim 22 being independent. Claims 24 and 25 were withdrawn from consideration pursuant to an election of species requirement. Claims 22, 24 to 26, and 52 have been amended. Claims 23 and 27 to 45 have been cancelled without prejudice. Reconsideration and further examination are respectfully requested.

Claims 22 and 26 were rejected under 35 U.S.C. § 103(a) over Applicants' allegedly admitted prior art (Fig. 38 and pages 1 to 4 of the subject specification) in view of U.S. Patent No. 6,025,237 (Choi). Claim 27 was rejected under 35 U.S.C. § 103(a) over Choi. The rejections are respectfully traversed.

Claims 22 recites, *inter alia*, forming a second conductive type source region on the surface side of the second semiconductor region by utilizing the gate electrode as a mask such that the source region extends from beneath said gate electrode to beneath another gate electrode formed on the gate insulator film.

Choi is not seen to teach or suggest at least the foregoing feature.

Choi's ion implanted layer 16 has a break in it due to use of the photoresist 68 as a mask. See Fig. 11 of Choi. As a result, neither of source regions 16a and 16b extends from beneath one gate electrode to beneath another. See Fig. 13 of Choi.

This can be contrasted to the embodiment shown in Fig. 6E of the present invention, in which the source region 7 extends from beneath gate electrode 4 to beneath another gate electrode 4. Of course, the invention is not limited to any particular embodiment.

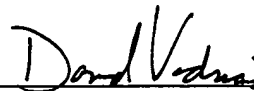
Dependent Claims 26 and 52 are also submitted to be patentable because they set forth additional aspects of the present invention and are dependent from the independent claim discussed above. Therefore, separate and individual consideration of each of these dependent claims is respectfully requested. In this regard, it is noted that Claim 52 was not discussed in the Office Action and was not listed on the Office Action Summary. This claim was added in the October 13, 2004 Amendment.

Claims 22 is believed to be generic to the species in Claims 24 and 25. Accordingly, examination of non-elected Claims 24 and 25 is respectfully requested, pursuant to MPEP § 806.04(d).

Applicants submit that this application is in condition for allowance, and a Notice of Allowance is respectfully requested.

Applicants' undersigned attorney may be reached in our Costa Mesa, California office at (714) 540-8700. All correspondence should continue to be directed to our below-listed address.

Respectfully submitted,



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